

# IDAHO STATE BOARD OF ACCOUNTANCY CPE REPORTING FORM INSTRUCTIONS

## **I. GENERAL REPORTING INFORMATION**

**WHO:** All Active License Holders (including individuals originally licensed or reinstated during 2006) must file a CPE Reporting Form. Your signature (either handwritten or typed for emailed forms) is required. CPE must be reported on the Idaho State Board of Accountancy's form. You may use the enclosed form or the spreadsheet version located on our web site [isba.idaho.gov](http://isba.idaho.gov) under Forms. Simply download the Excel template, complete it and return to our office.

**WHAT:** You should report only those programs completed in 2006. Half hour credit is granted after the first full hour is completed. You may report more than 50 hours, however 50 hours are the maximum allowable and you will not be credited with more than 50 hours. List all program information in detail as specified by the form. Footnote any abbreviations. If extra space is needed, you may reproduce the CPE form.

All late reports will be audited, which means course documentation is required for all reported CPE. Do not attach verification of CPE credits unless you fail to meet the deadline date. The CPE Committee may request documentation of any reported CPE.

**WHEN:** Forms must be returned to the Board office no later than January 31, 2007. A U.S. Postal Service postmark, hand delivery, fax, or email as of that date is considered timely. It is the licensee's responsibility to verify timely receipt.

You will not receive reminders after the filing deadline. If you have questions concerning CPE reporting or consequences of late filing, please refer to Idaho Accountancy Rules 500-510 or call us.

**WHERE:** Mail to Idaho State Board of Accountancy PO Box 83720 Boise, ID 83720-0002; hand deliver to 1109 Main Street, Suite 470, Boise; fax to 208-334-2615; or email to [slenon@isba.idaho.gov](mailto:slenon@isba.idaho.gov)

## **II. FINES AND CONSEQUENCES OF LATE FILING**

If the form is returned during the month of February, the fine is \$100.

If the form is returned during the month of March, the fine is \$150.

If the form is returned during the month of April, the fine is \$200.

If the form is returned during the month of May, the fine is \$250.

If the form is returned during the month of June, the fine is \$300.

*Late fine will not be waived for late/lost mail if the licensee has failed to keep the Board informed of address changes.*

If the form, appropriate fine and audit documentation are not returned by July 31, 2007, your license will automatically be placed into Lapsed Status pursuant to Idaho Code Section 54-211(1)(e). You must reinstate your license to offer public accounting services and use the title.

## **III. REPORTING FORM CODE NUMBER EXPLANATIONS**

**CODE 1 - EDUCATIONAL PROGRAMS:** Includes professional organization and business-sponsored courses. College courses count for 15 CPE hours per each semester credit (10 CPE hours per quarter credit). For example, a 3-credit course during a semester equals 45 CPE hours.

**CODE 2 - FORMAL IN-FIRM TRAINING:** Classes must be structured and formal with sign-in sheets, outlines, and agendas.

**CODE 3 - CORRESPONDENCE COURSES:** Certificate of completion, transcript, etc. must be available if requested.

**CODE 4 - ACTING AS INSTRUCTOR/SPEAKER:** A maximum of two hours preparation time may be claimed for each hour of actual instruction. No credit is allowed for repetitions of the same seminar.

**CODE 5 - AUTHOR/PUBLISHER:** A copy of the published article, book or CPE program and proof of an independent, formal review of the material must be submitted with the CPE report.

**RETURN THE ENCLOSED POSTCARD WITH YOUR REPORT TO RECEIVE  
CONFIRMATION OF RECEIPT OF YOUR CPE REPORT AT THE BOARD OFFICE.**

**IT IS THE LICENSEE'S RESPONSIBILITY TO VERIFY RECEIPT**

Revised April 2006

Please insure you are using the most current version of all forms – forms are available at our web site [isba.idaho.gov](http://isba.idaho.gov)